40th REPORT

FISCAL YEAR 1982-1983

Louisiana Department of Revenue & Taxation

This public document was published at a total cost of $4,673.23. Two thousand copies of this public document were published in this first printing at a cost of $4,673.23. The total cost of all printings of this document, including reprints, is $4,673.23. This document was published by Baton Rouge Printing Co., Inc., P. O. Box 97, Baton Rouge, Louisiana 70821, to establish a permanent record of state tax collections and collection trends, for use by governmental agencies and businesses, under authority of special exemption by the Division of Administration. This material was printed in accordance with the standards for printing by state agencies established pursuant to R.S. 43:31. Printing of this material was purchased in accordance with the provisions of Title 43 of the Louisiana Revised Statutes.

93365-1

40th REPORT

FISCAL YEAR 1982-1983

Louisiana Department of Revenue & Taxation

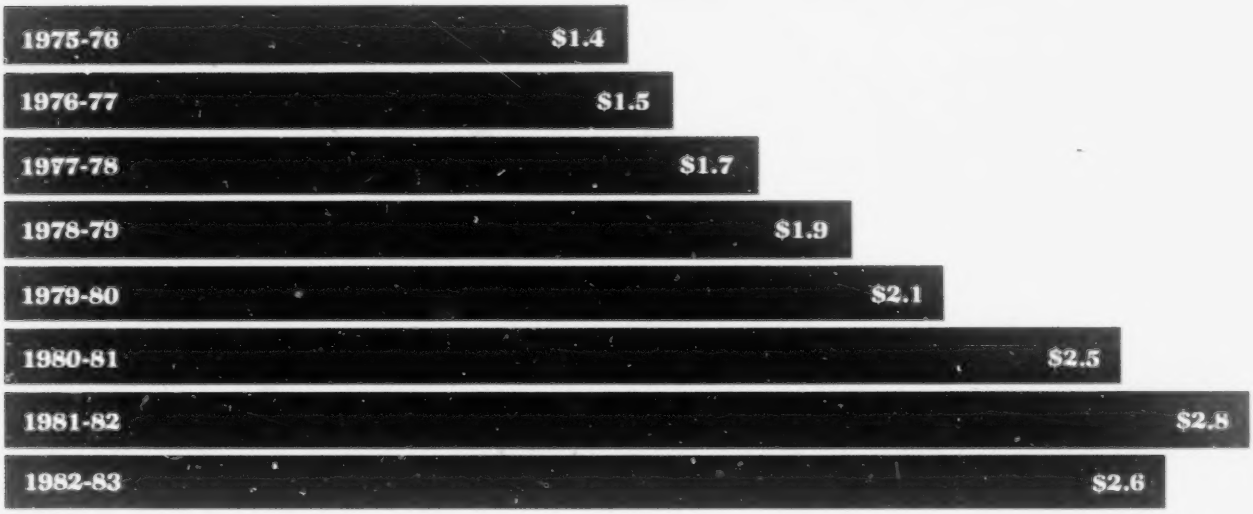
TABLE OF CONTENTS

Collection Highlights	2
The Secretary's Letter	3
Department Profile	4
Total Revenue Collections	9
Major Revenue Sources	13
Ten-Year Collection Record	37
Summary	35

HIGHLIGHTS

	Year ending June 30		
	1983	1982	Change
Total Department Collections (Dollars in millions)	**$2,662.09**	$2,822.88	-5.70
Alcoholic Beverages	**55.95**	56.94	-1.75
Corporation Franchise	**109.52**	97.95	11.81
Income	**550.63**	512.09	7.51
Petroleum Products	**186.81**	191.32	-1.83
Public Utilities	**40.57**	37.53	8.07
Sales	**743.07**	821.98	-9.60
Severance	**849.74**	980.42	-13.33
Tobacco	**60.99**	65.36	-6.69

TOTAL COLLECTIONS (in billions)



THE SECRETARY'S LETTER

To the Governor
and Members of the Legislature

The economic recession, combined with a minimal level of oil and gas production in the state, created a difficult economic environment during fiscal year 1982-83. The result for Louisiana was a tremendous decline in state revenues causing the state's elected officials to re-examine Louisiana's tax base.

The responsibilities of the Department of Revenue and Taxation remained unchanged during fiscal year 1982-83, but the importance of this duty to the people of Louisiana increased greatly. With the economic decline being felt by everyone in Louisiana, the diligent collection of the state's taxes became even more vital to the well-being of Louisianians.

For the first time in the history of the Department, revenue collections declined. During fiscal year 1982-83, collections decreased over $178 million. When compared to the previous fiscal year, sales tax collections were down $76.5 million, and severance tax collections were down $111.9 million. These two taxes suffered the greatest decrease; however, other taxes did experience an increase.

To help offset this revenue decline, the Field Audit Section expanded its staff by adding twenty-four new auditor positions. The increased audit activity boosted audit collections by $99.2 million over the previous fiscal year. Audit collections rose 403.4% from $32,702,547.37 in fiscal year 1981-82, to $131,920,544.98 in fiscal year 1982-83.

Since the Department's creation, its goal has been the same: the just and fair collection of all taxes. With the economic hardships of the past year in mind, we reaffirm our commitment to that goal. The auditors of Revenue and Taxation are to be commended for their outstanding production and effort in collecting revenues, as are all the professional and dedicated employees who have contributed their efforts to the goals of the Department.

Shirley McNamara
Secretary of Revenue & Taxation

DEPARTMENT PROFILE

The Department of Revenue and Taxation is responsible for the administration and collection of twenty-five taxes and fees which comprise the majority of the State of Louisiana's revenue sources. Secretary of Revenue and Taxation Shirley McNamara, appointed to this position by the Governor, is head of the Department and serves on the cabinet of the Governor. The Governor also appoints an undersecretary and three assistant secretaries who are responsible for the three major tax administration groups within the Department. The secretary appoints a deputy secretary who acts as the secretary's assistant.

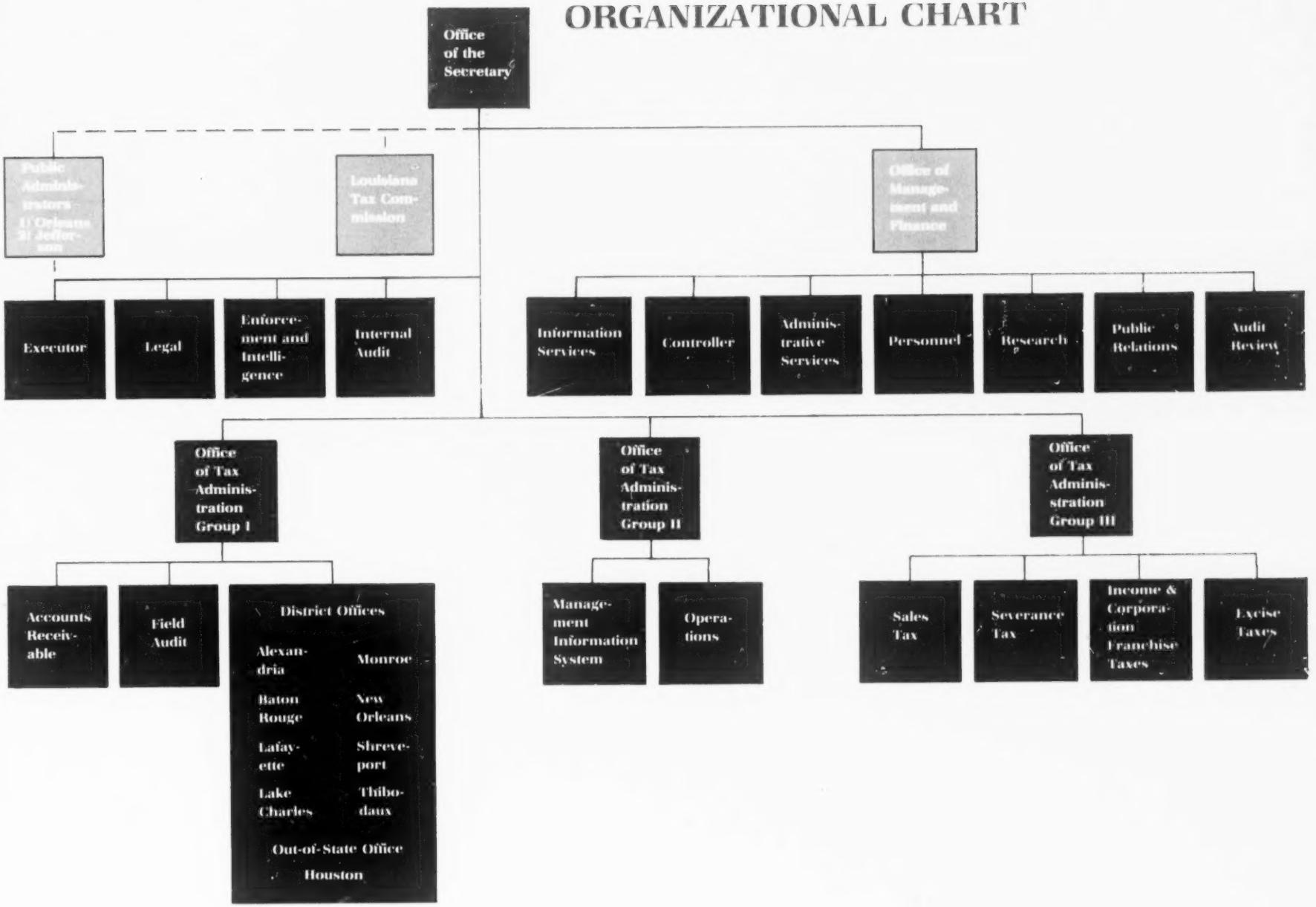
The Louisiana Tax Commission

The Louisiana Tax Commission is a three-member panel under the authority of the Department of Revenue and Taxation. The Tax Commission is directly responsible for the ad valorem assessments of public service corporations or companies under the authority of the Public Service Commission. These companies include: railroad companies; telephone and telegraph companies; pipe line companies; private car lines; electric, gas, and water companies; barge-line and towing companies; and airlines.

The Louisiana Tax Commission is also responsible for ascertaining that all properties are assessed equitably and uniformly as prescribed in the Constitution of the State and by statute.

The Biennial Report of the Louisiana Tax Commission contains very detailed summaries of the activities of the Louisiana Tax Commission. A copy of this report may be obtained by writing to the Commission at Post Office Box 66788, Baton Rouge, Louisiana 70896.

ORGANIZATIONAL CHART



DIRECTORY

Offices of the Department

Alexandria	900 Murray Street	318/487-5322
Baton Rouge (Main Office)	330 North Ardenwood	504/925-7805
Houston	7721 Park Place Boulevard	713/654-4411
Lafayette	119 Vine Street	318/264-5455
Lake Charles	1528 East Prien Lake Road	318/491-2561
Monroe	122 St. John Street	318/362-3151
New Orleans	230 Loyola Avenue	504/568-5225
Shreveport	1525 Fairfield Avenue	318/226-7505
Thibodaux	1418 Liger Drive	504/446-3360

Louisiana Tax Commission — J. Reginald Coco, Chairman
923 Executive Park, Suite 12
Baton Rouge, LA 70896
(504) 925-7830

OPERATING EXPENSES

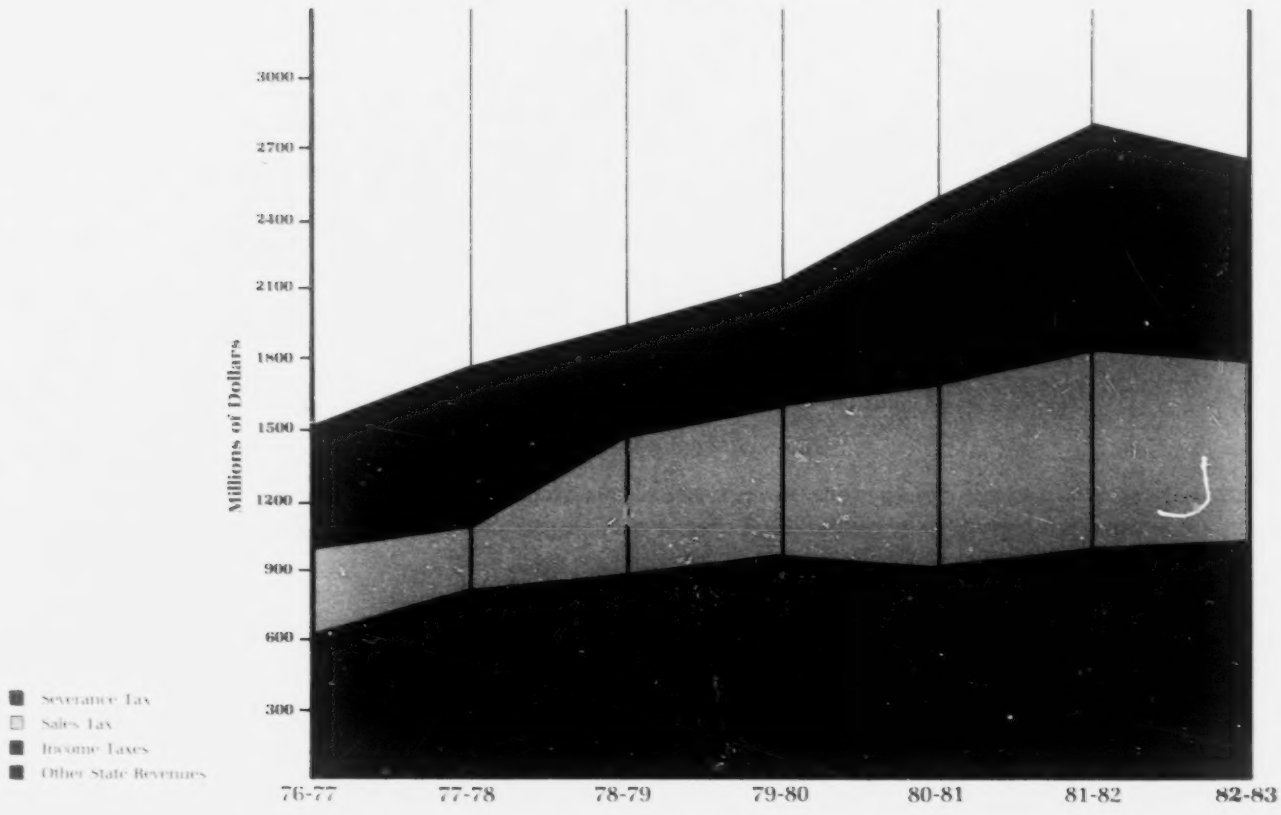
	1982-83
Salaries and Related Benefits	$18,613,973
Travel	1,289,335
Operating Services	4,967,619
Operating Supplies	263,327
Professional Services	9,993
Interagency Transfers	93,816
Capital Outlay	183,732
Total Expenditures	**$25,423,795**
Cost per $100 of tax collected	$0.94

TOTAL REVENUE COLLECTIONS

TOTAL DEPARTMENT COLLECTIONS

Fiscal Year	Total Collections
1982-83	**$2,662,087,740.84**
1981-82	2,822,877,909.32
1980-81	2,512,990,869.77
1979-80	2,137,176,437.74
1978-79	1,953,303,623.56
1977-78	1,755,243,291.91
1976-77	1,531,297,008.70

COLLECTION TRENDS IN LOUISIANA'S MAJOR REVENUE SOURCES 1976-77 - 1982-83



COMPARATIVE REVENUE COLLECTIONS

STATE REVENUES	1982-83	1981-82	% Change
Alcoholic Beverages:			
Liquor & Wine Tax	$ 21,345,530.93	$ 21,309,302.06	.17
Beer Tax	34,604,233.26	35,635,690.47	− 2.89
Anhydrous Ammonia Fertilizer Permit Fee	0.00	30,458.90	− 100.00
Corporation Franchise Tax	109,522,055.03	97,954,666.76	11.80
Electric Cooperative Fee	31,275.77	23,367.40	33.84
Gift Tax	1,468,178.42	842,936.19	74.17
Income Taxes:			
Corporation Income Tax	321,372,015.01	291,952,896.20	10.08
Individual (Personal) Income Tax	229,261,077.87	220,133,618.93	4.15
Inheritance & Estate Transfer Tax	34,041,843.33	26,314,152.72	29.37
Liquefied Petroleum Gas Permit Fee		(6,019.09)	—
Natural Resources:			
General Severance Taxes	849,596,326.21	980,365,433.81	− 13.34
Reforestation Severance Taxes	141,340.90	56,359.98	150.78
Occupational License Tax	555,301.75	3,096,578.97	− 82.07
Petroleum Product Taxes and Fee:			
Gasoline Tax	159,922,639.24	165,115,065.09	− 3.14
Inspection Fee	766,056.49	796,075.98	− 3.77
Special Fuels Tax	26,120,367.92	25,405,460.31	2.81
Public Utilities & Carriers:			
Inspection & Supervision Fee	989,477.26	863,764.95	14.55
Motor Carrier Fee	7,407.82	194,751.34	− 63.56
Natural Gas Franchise Tax	11,416,251.17	9,198,720.78	24.11
Transportation & Communication Tax	28,163,813.29	27,272,937.44	3.27
Sales Tax	743,068,525.34	821,981,861.34	− 9.6
Soft Drink Tax & Permit Fee	9,999,224.21	9,717,609.33	2.90
Tobacco Tax & Permit Fee	60,987,272.63	65,356,277.42	6.68
Unclaimed Property	961,175.18	923,075.68	4.13
Vending Machine Registration Fee	0.00	0.00	—
Total	$2,644,341,389.03	$2,804,535,042.96	− 5.72
Other Revenues			
Beer Tax for Local Governments	5,370,983.78	5,418,252.88	− 0.872
Hotel-Motel Room Occupancy Tax			
La. Stadium & Exp. District	8,694,794.93	9,228,087.00	− 5.78
Orleans Parish School Board	0.00	6,625.45	− 100.00
New Orleans Exh. Hall Authority	3,412,601.37	3,689,901.03	− 7.49
Generation or Sale of Electricity*	158,271.73	0.00	—
Power Use*	109,700.00	0.00	—
Total	17,746,351.81	18,342,866.36	− 3.25
Grand Total	$2,662,087,740.84	$2,822,877,909.32	− 5.70

*Collections resulting from Tidelands litigation

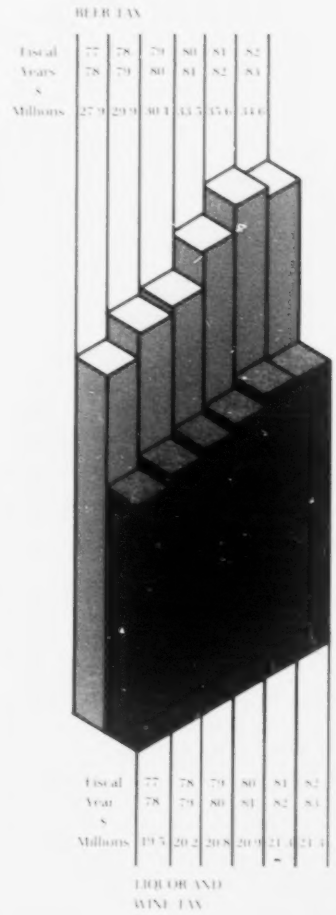
SUMMARY OF MAJOR REVENUE SOURCES

	1982-83		1981-82	
Severance Tax	32.13%	$ 849,737,867.11	34.96%	$ 980,421,793.79
Sales Tax	28.10%	$ 743,068,525.34	29.31%	$ 821,981,861.34
Corporation Income Tax	12.15%	$ 321,372,015.01	10.41%	$ 291,952,896.20
Individual Income Tax	8.67%	$ 229,261,077.87	7.85%	$ 220,133,618.93
Petroleum Products Taxes	7.06%	$ 186,809,063.65	6.82%	$ 191,316,601.38
Corporation Franchise Tax	4.14%	$ 109,522,055.03	3.49%	$ 97,954,666.76
Other State Revenue Sources	3.32%	$ 87,633,948.20	2.80%	$ 78,472,334.61
Tobacco Tax	2.31%	$ 60,987,272.63	2.33%	$ 65,356,277.42
Alcoholic Beverage Taxes	2.12%	$ 55,949,764.19	2.03%	$ 56,944,992.53
TOTAL COLLECTIONS		$2,644,341,389.03		$2,804,535,042.96

MAJOR REVENUE SOURCES

ALCOHOLIC BEVERAGE TAXES

ALCOHOLIC BEVERAGE TAXES COLLECTIONS

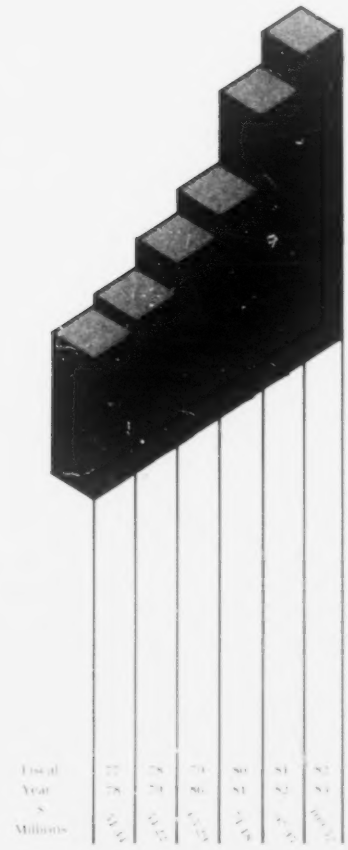


Louisiana imposes an alcoholic beverage tax on beer, liquor, and wine. The administration of this tax is a responsibility of the Excise Taxes Section of the Department. The alcoholic beverage tax is paid by the Louisiana dealer who first handles the beverage. The tax rates are as follows: 66¢ per liter on liquor; 42¢ per liter on sparkling wine; 3¢ per liter on still wine with alcoholic content not over 14 percent; 6¢ per liter on still wine with alcoholic content over 14 percent, but not over 24 percent; and $10 on beer, per 31-gallon barrel.

Fiscal Year	Beer Tax	Liquor and Wine Tax	Total
*1982-83	$34,604,233.26	$21,345,530.93	$55,949,764.19
1981-82	35,635,690.47	21,309,302.06	56,944,992.53
1980-81	33,516,609.33	20,905,140.63	54,421,749.96
1979-80	30,136,461.57	20,808,495.00	50,944,956.57
1978-79	29,904,080.67	20,253,041.04	50,157,121.71
1977-78	27,959,479.65	19,567,434.43	47,526,914.08

*Includes accrued revenues.

CORPORATION FRANCHISE TAX



CORPORATION FRANCHISE TAX COLLECTIONS

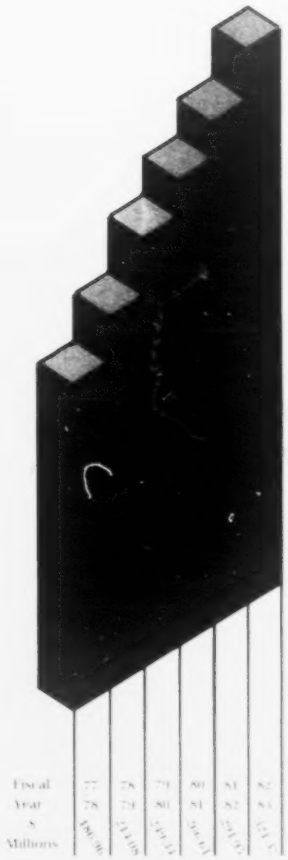
The Louisiana Corporation Franchise Tax is a tax levied on any corporation, unless specifically exempted by the Department of Revenue and Taxation, meeting one of the following conditions:

1. organized under Louisiana law;
2. qualified to conduct or actually conducting business in Louisiana;
3. exercising the corporate charter in Louisiana; or
4. owning or using corporate capital or property in a corporate capacity.

The tax is levied at a rate of $1.50 per $1,000 of capital stock, surplus, undivided profits, and borrowed capital employed in Louisiana. The minimum amount of tax paid by a corporation is $10 per year.

Fiscal Year	Amount Collected
1982-83	**$109,522,055.03**
1981-82	97,954,666.76
1980-81	71,183,427.78
1979-80	65,291,705.53
1978-79	54,224,971.60
1977-78	51,341,000.00

CORPORATION INCOME TAX



CORPORATION INCOME TAX COLLECTIONS

The Louisiana corporation income tax is a tax on all corporations that derive income from Louisiana sources. This tax is administered by the Income and Corporation Franchise Tax Section of the Department. The tax is levied on the net incomes of domestic as well as foreign corporations. Corporations specifically exempted by the Department of Revenue and Taxation under Louisiana R.S. 47:121, are not required to pay this tax. The corporation income tax is levied at the following rates:

1. four percent on the first $25,000 of net income;
2. five percent on the next $25,000;
3. six percent on the next $50,000;
4. seven percent on the next $100,000; and
5. eight percent on the excess over $200,000.

Any corporation which reasonably expects its corporation income tax to be at least $1,000 is required under Louisiana law to file a declaration of estimated tax and to make scheduled installment payments.

Fiscal Year	Amount Collected
1982-83	**$321,372,015.01**
1981-82	291,952,896.20
1980-81	266,611,483.73
1979-80	249,338,210.99
1978-79	214,082,836.35
1977-78	186,955,706.16

INDIVIDUAL INCOME TAX

The Louisiana individual income tax applies to income, from Louisiana sources, of any resident, part-year resident, or non-resident. Louisiana's personal income tax is based closely on federal tax laws to simplify, for Louisiana's taxpayers, the filing and determination of the state's personal income tax. The starting point for computation of the Louisiana income tax is federal adjusted gross income, less federal excess itemized deductions. After subtracting the amount of federal income tax paid, the figure arrived at is the Louisiana tax table income. To this figure Louisiana tax rates are applied and state income tax liability is determined. From this figure, certain credits may be subtracted to arrive at the final personal income tax liability.

Taxpayers filing as single, married filing separately, or as head of household are taxed at the following rates: 2% of the first $10,000, 4% of the next $40,000 and 6% of taxable income over $50,000. Married persons filing a joint return are taxed at the following rates: 2% of the first $20,000, 4% of the next $80,000 and 6% of taxable income over $100,000. A combined personal exemption and standard deduction is provided in the tables as follows: single — $4,500; married filing separately — $4,500; married filing jointly — $9,000; head of household — $9,000. A deduction of $1,000 is allowed for each dependent, taxpayer, and or spouse who is 65 years old, and for each taxpayer and or spouse who is blind.

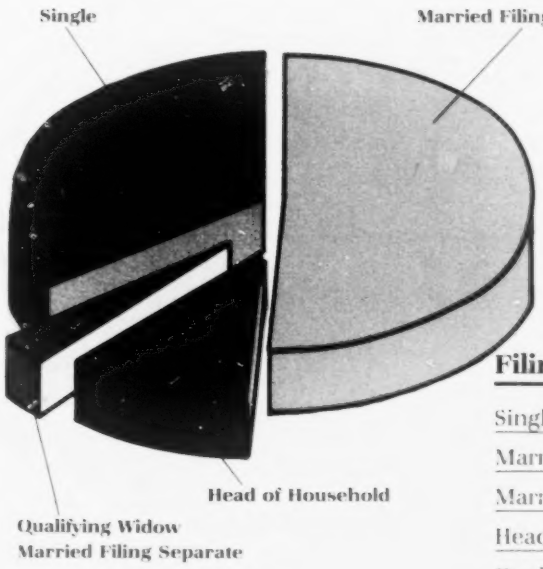
Louisiana allows a credit against individual income tax for each of the following: net income tax paid to another state by residents of Louisiana; $100 credit for taxpayer, spouse, or dependent who is deaf, blind, mentally incapacitated, or has lost use of a limb; a depletion credit on income from oil or gas properties located in Louisiana; 10% of the credits allowed on the federal return; an education credit of $25 per dependent child in grades kindergarten through twelve; and a family responsibility program credit.

INDIVIDUAL INCOME TAX COLLECTIONS

Fiscal Year	Amount Collected
1982-83	**$229,261,077.87**
1981-82	220,133,618.93
1980-81	185,663,491.12
1979-80	247,438,002.80
1978-79	240,715,504.99
1977-78	192,276,038.34

INDIVIDUAL INCOME TAX RETURNS

BY FILING STATUS



RETURNS BY FILING STATUS

Filing Status	1982 Tax Year
Single	493,846
Married Filing Joint	767,975
Married Filing Separate	12,695
Head of Household	168,887
Qualifying Widow	1,999
Total Number of Returns Filed	**1,445,402**

ADJUSTED LOUISIANA TAX
BY INCOME BRACKETS

1982 Tax Year

Adjusted Louisiana Income Tax Brackets	Number of Returns Filed	Total Adjusted Louisiana Tax (Line 10)
$ 0 - 1	577,989	$ 0
1 - 10	34,152	185,641
10 - 20	33,712	519,607
20 - 40	64,184	1,945,108
40 - 60	39,336	2,987,809
60 - 100	109,875	8,794,032
100 - 200	227,051	33,644,119
200 - 300	142,709	35,281,637
300 - 400	84,515	29,047,811
400 - 600	59,106	28,672,851
600 - 1,000	35,848	26,760,555
1,000 - 1,600	11,048	13,545,676
1,600 - 2,200	3,142	5,802,678
2,200 - 4,000	1,866	5,270,415
4,000 - 6,000	458	2,203,696
6,000 - 10,000	245	1,859,563
over 10,000	166	4,652,200
Total	**1,445,402**	**$201,173,398**

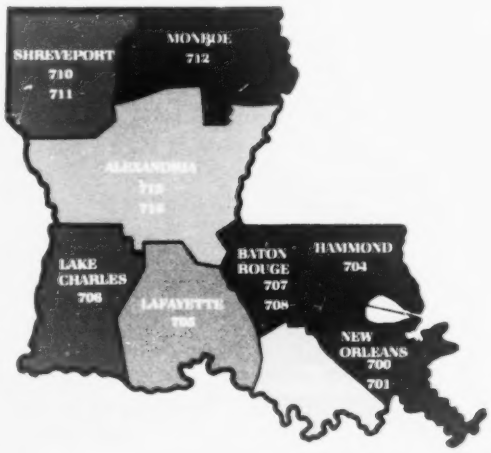
INDIVIDUAL INCOME TAX RETURNS

BY ADJUSTED GROSS INCOME & ZIP CODE AREAS

FEDERAL ADJUSTED GROSS INCOME BY INCOME BRACKETS

1982 Tax Year

Federal Adjusted Gross Income Bracket	Number of Returns Filed	Total Federal Adjusted Gross Income (Line 7A)
$ 0 - 6,000	270,910	$ 823,895,516
6,000 - 8,000	106,594	747,769,308
8,000 - 10,000	105,659	949,292,802
10,000 - 12,000	95,243	1,045,935,786
12,000 - 15,000	130,723	1,761,426,172
15,000 - 20,000	182,386	3,174,912,791
20,000 - 25,000	150,845	3,383,777,323
25,000 - 30,000	125,017	3,425,803,695
30,000 - 40,000	158,327	5,437,900,108
40,000 - 50,000	63,403	2,799,714,338
50,000 - 70,000	33,725	1,934,360,695
70,000 - 100,000	11,787	965,519,157
100,000 - 150,000	5,828	699,772,912
150,000 - 250,000	3,090	582,402,751
250,000 - 500,000	1,391	468,715,170
500,000 - 1,000,000	349	232,139,950
over 1,000,000	125	243,300,772
Total	**1,445,402**	**$28,676,639,248**



ADJUSTED LOUISIANA TAX BY ZIP CODE AREA

1982 Tax Year

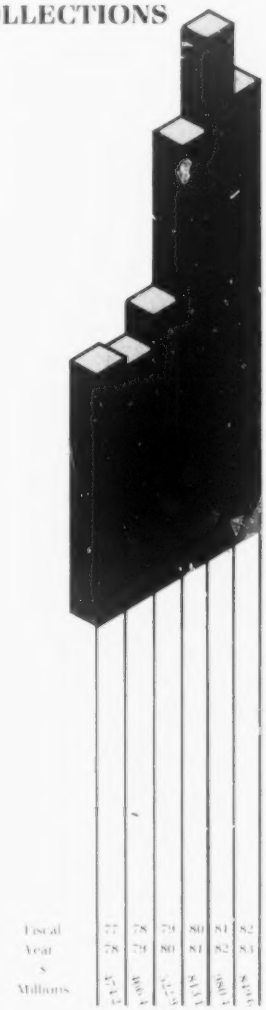
	ZIP CODE AREA	Number of Returns Filed	Total Federal Adjusted Gross Income (Line 7A)	Total Adjusted Louisiana Tax (Line 10)
700	Metairie, Kenner/Westwego Harvey, Marrero, Lutcher	216,244	$ 4,489,766,434	$ 33,387,192
701	New Orleans	200,016	3,800,698,229	28,530,540
703	Thibodaux, Houma, Raceland, Morgan City	88,610	1,857,371,144	13,486,141
704	Hammond, Slidell, Bogalusa, Mandeville, Covington	74,660	1,445,216,245	9,467,366
705	Lafayette, Opelousas, Jennings, Crowley	182,073	3,767,619,017	27,457,956
706	Lake Charles, Cameron, Westlake, Sulphur, DeRidder	74,059	1,517,433,680	10,721,022
707	Baker, Zachary, Denham Springs Plaquemine, Gonzales	80,002	1,619,100,005	10,830,695
708	Baton Rouge	113,579	2,430,227,638	19,193,073
710	Mansfield, Coushatta	48,490	904,183,392	5,475,588
711	Shreveport, Bossier City	94,841	1,956,001,928	13,618,702
712	Monroe, Ruston, Winnsboro	84,742	1,532,540,863	9,391,797
713	Alexandria, Bunkie, Ferriday, Vidalia	58,571	1,034,186,225	6,076,536
714	Zwolle, Leesville, Many, Fort Polk, Natchez	41,807	701,321,934	3,865,432
	Out-of-State	87,706	1,620,772,514	9,671,356
Total		**1,445,402**	**$28,676,639,248**	**$201,173,398**

NATURAL RESOURCES SEVERANCE TAX

Louisiana imposes a severance tax on natural resources severed from the soil or water. Severance Tax collections, the largest source of revenues for the State of Louisiana, represent 32% of the Department's total collections. The rates for the various natural resources are as follows:

Natural Resource	
Oil Condensate	The tax is based on the value. The full rate of oil condensate is 12½ percent of the value. The incapable oil rate is 6¼ percent of the value. The stripper oil rate is 3⅛ percent of the value.
Gas	The severance tax on natural gas is based on MCF. The full rate is 7¢ per MCF, at 15.025 psia. The rate on incapable oil well gas is 3¢ per MCF. The rate on incapable gas well gas is 1.3¢ per MCF.
Gasoline and LPG	The tax on gasoline and liquefied petroleum gas varies from 5¢ per 42-gallon barrel for butane and propane, to 10¢ per 42-gallon barrel for natural casinghead gasoline, methane, ethane, and other natural gas liquids.
Sulphur	The tax rate on sulphur is $1.03 per long ton (2,240 lbs.).
Timber	The rates on timber are established annually by the Louisiana Tax Commission and the Louisiana Forestry Commission. The rates for trees and timber are set at 2½ percent of the current stumpage value; the rates for pulpwood are set at 5 percent of the current stumpage value; and the rates for forest products grown on lands reforested are 6 percent of the value, in lieu of other taxes.
Gravel, Stone, and Sand	The tax rate on gravel, stone, and sand is 3¢ per ton.
Shell	The tax rate on shell is 4¢ per ton.
Salt and Salt Brine	The tax rate on salt is 6¢ per ton. The tax rate on salt brine is one-half cent per ton.
Lignite	The tax rate on lignite is 10¢ per ton.

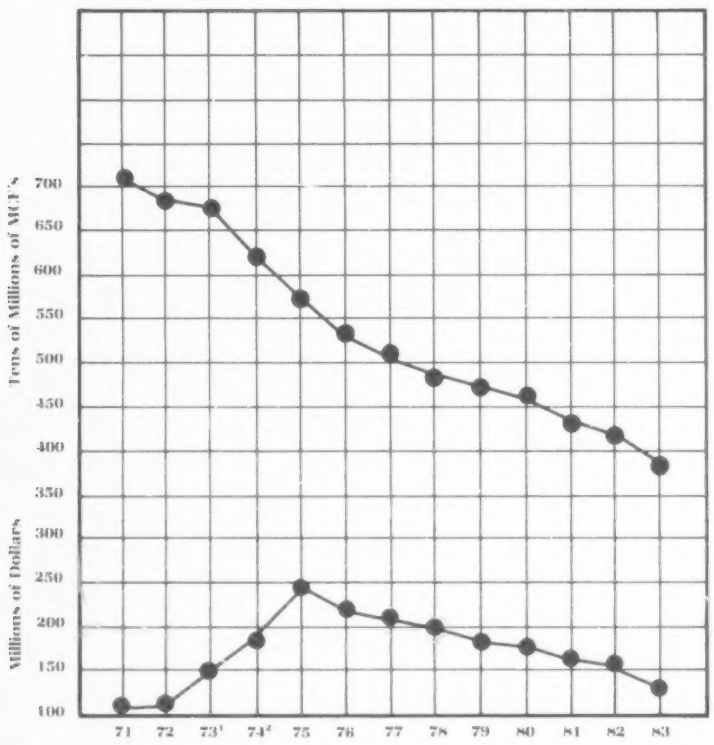
SEVERANCE TAX COLLECTIONS



Fiscal Year	Amount Collected
*1982-83	$849,737,667.11
1981-82	980,421,793.79
1980-81	813,072,930.10
1979-80	522,862,266.25
1978-79	466,441,437.69
1977-78	474,188,564.27

*Includes accrued revenues

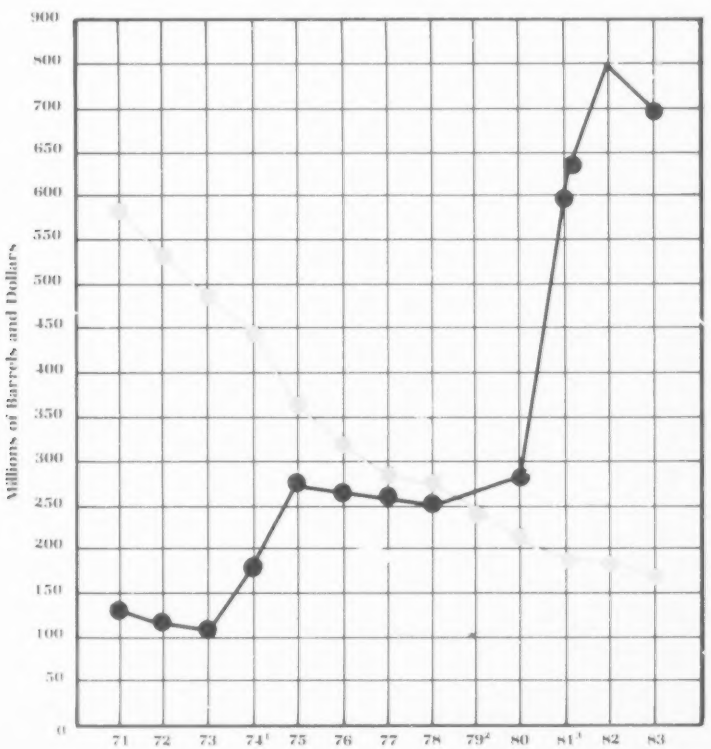
PRODUCTION & TAX COLLECTIONS



NATURAL GAS PRODUCTION & NATURAL GAS TAX COLLECTIONS

- Natural Gas Production
- Natural Gas Tax Collections

[1]August 1, 1972 – the tax rate on natural gas was changed from 2.1¢ per MCF to 11.5% of value.
September 1, 1972 – the tax rate on natural gas was changed from 11.5% of value to 4.6¢ per MCF.
[2]January 1, 1974 – the tax rate on natural gas was changed from 4.6¢ per MCF to 7¢ per MCF.
Fiscal year ending June 30.



OIL/CONDENSATE PRODUCTION & OIL/CONDENSATE TAX COLLECTIONS

- Oil/Condensate Production
- Oil/Condensate Tax Collections

[1]January 1, 1974 – the tax rate on oil and condensate was changed from 18.26¢ per barrel to 12.5% of value.
[2]June 1979 – the gradual decontrol of oil initiated.
[3]January 1981 – the total decontrol of oil attained.
Fiscal year ending June 30.

SEVERANCE TAX COLLECTIONS
BY RESOURCE

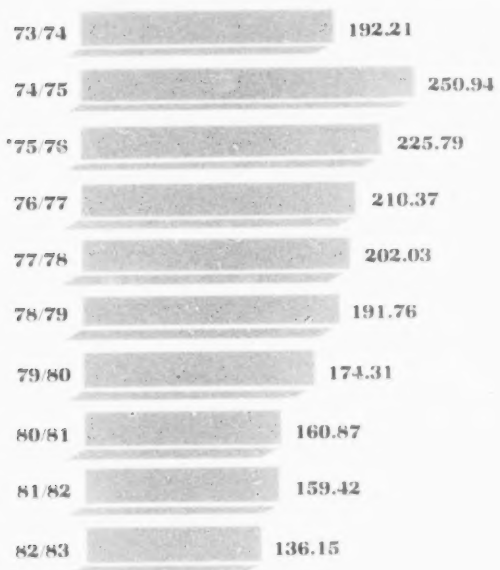
RESOURCE	1982-83	1981-82	% Change
Oil Condensate	**$ 703,093,545.82**	$ 809,285,811.93[1]	− 13.12%
Gas	**136,147,472.04**	159,424,740.93[2]	− 14.6
Minerals	**2,316,755.88**	3,234,083.65	− 28.36
Timber Pulpwood	**6,382,933.81**	5,454,210.12	17.03
Gasoline & LPG	**1,466,558.23**	2,966,587.18[3]	− 50.56
Reforestation			
Timber	**104,754.86**	40,150.54	160.91
Pulpwood	**36,586.04**	16,209.44	125.71
Total	**$ 849,737,667.11**	$ 980,421,793.79	− 13.33

[1]Includes Tidelands collections for Cameron Parish totaling $510,232
[2]Includes Tidelands collections for Cameron Parish totaling $3,581,054
[3]Includes Tidelands collections for Cameron Parish totaling $5,000

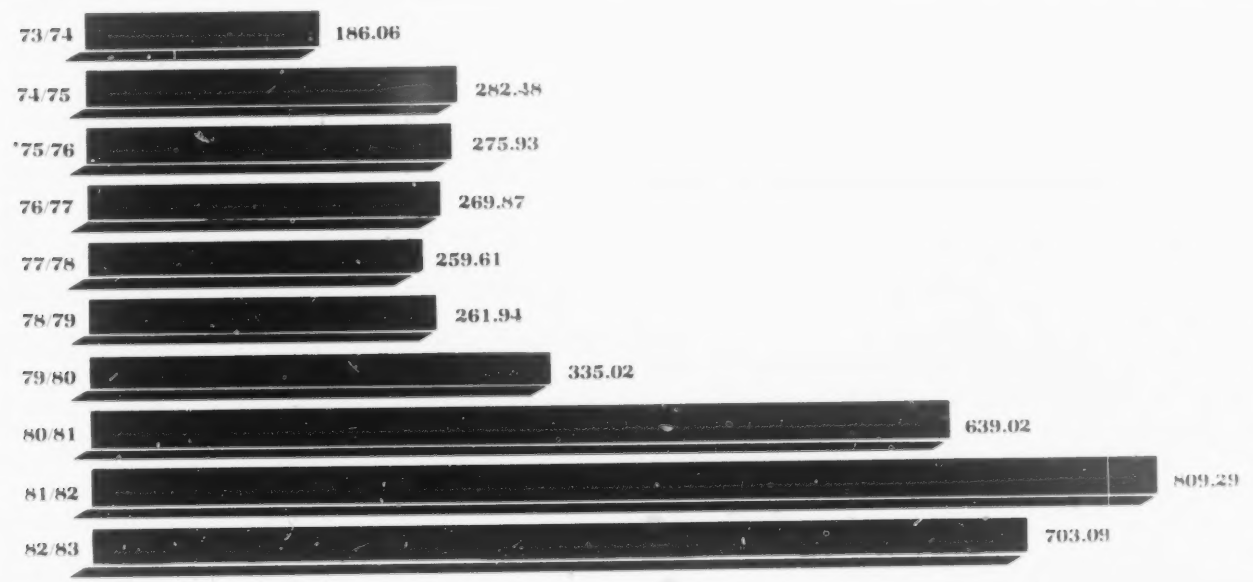
TEN YEAR SUMMARY

OF OIL & GAS SEVERANCE TAX REVENUES

Gas Tax Collections in Millions of Dollars



Oil Tax Collections in Millions of Dollars



*Does not include tidelands settlement

PARISH	TOTAL TAX COLLECTED	TAX COLLECTED ON ALL TIMBER PRODUCTS	TAX COLLECTED ON ALL OTHER PRODUCTS	REFORESTATION TIMBER TAX	REFORESTATION PULPWOOD TAX	TIMBER TAX	PULPWOOD TAX	OIL TAX
ACADIA	19 151 051 26	8 950 47	19 142 100 79	108 04	00	3 558 23	5 284 20	14 894 011 31
ALLEN	2 633 039 66	202 916 08	2 430 123 58	48 308 19	14 892 91	98 010 56	48 904 09	2 231 866 62
ASCENSION	1 831 420 84	855 91	1 830 564 93	00	00	541 87	314 04	1 743 226 83
ASSUMPTION	5 934 056 88	476 07	5 933 580 81	00	00	464 67	11 40	4 010 592 98
AVOYELLES	845 415 53	6 034 47	839 381 06	00	00	1 308 33	4 726 14	839 066 53
BEAUREGARD	6 680 416 63	321 250 16	6 359 166 47	6 517 03	6 572 59	116 412 11	191 748 43	5 958 520 83
BIENVILLE	2 834 316 36	333 034 83	2 501 281 53	00	00	196 458 51	136 576 32	784 503 62
BOSSIER	11 692 704 23	146 730 91	11 546 029 32	00	00	105 459 10	41 277 81	10 169 976 24
CADDO	17 130 844 73	47 964 47	17 082 880 26	00	00	24 437 62	23 526 85	15 139 516 99
CALCASIEU	14 054 774 42	131 824 69	13 922 949 43	34 938 05	17 892 13	43 479 02	35 515 43	12 429 108 99
CALDWELL	398 584 48	121 707 88	276 876 60	00	00	93 752 37	27 955 51	18 94 –
CAMERON	12 466 090 85	43 65	12 466 053 20	00	00	00	43 65	34 335 304 89
CATAHOULA	6 004 911 02	98 637 71	5 906 273 31	00	00	81 087 59	17 550 12	5 899 368 70
CLAIBORNE	24 553 425 12	128 110 46	24 425 314 66	00	00	61 925 17	66 185 29	22 310 989 51
CONCORDIA	9 968 619 81	6 287 62	9 962 332 19	00	00	3 160 04	3 127 58	9 918 157 27
DE SOTO	6 461 774 12	190 421 24	6 271 352 88	00	00	116 985 81	73 335 43	4 230 404 36
EAST BATON ROUGE	22 360 871 18	16 855 27	22 344 015 91	00	00	13 675 84	3 179 43	19 717 602 79
EAST CARROLL	9 320 18	5 614 53	3 706 65	00	00	3 337 66	2 253 87	3 706 65
EAST FELICIANA	2 329 308 77	47 616 82	2 281 691 95	00	00	34 036 02	13 580 80	2 035 053 26
EVANGELINE	6 410 359 09	76 723 12	6 233 635 97	00	00	61 857 51	14 865 61	5 634 727 59
FRANKLIN	385 202 61	5 432 37	379 770 24	00	00	3 502 40	1 929 97	317 268 59
GRANT	555 108 50	168 886 89	386 221 61	00	00	124 560 41	44 326 48	382 080 55
IBERIA	36 256 953 85	7 64	36 256 946 21	00	00	00	7 64	21 955 953 90
IBERVILLE	15 474 563 82	12 707 10	15 461 856 72	00	00	10 669 77	2 037 33	14 748 980 41
JACKSON	1 946 830 48	323 622 18	1 623 208 30	00	00	244 224 16	79 398 02	842 827 49
JEFFERSON	25 541 576 14	13 80	25 541 562 34	00	00	13 80	00	22 162 522 39
JEFFERSON DAVIS	15 223 891 79	5 706 31	15 218 185 48	00	00	2 471 69	3 234 62	11 897 756 00
LAFAYETTE	4 769 483 26	9 95	4 769 473 31	00	00	00	9 95	3 245 933 87
LAFOURCHE	58 828 546 73	2 787 75	58 825 758 98	00	00	2 787 75	00	51 695 059 00
LA SALLE	12 844 629 22	376 579 33	12 468 049 89	00	00	305 024 16	70 654 87	12 359 290 20
LINCOLN	4 882 878 43	165 103 90	4 717 774 53	00	00	48 317 47	116 786 43	2 905 912 61
LIVINGSTON	4 527 539 24	123 727 43	4 413 811 81	00	00	70 781 42	52 946 01	3 938 679 81
MADISON	166 276 40	25 773 16	140 503 24	00	00	16 926 43	8 846 73	133 340 89
MOREHOUSE	407 086 32	130 108 99	276 977 33	00	00	112 700 93	17 408 05	7 865 91
NATCHITOCHES	13 181 473 69	345 523 12	12 835 950 57	00	00	237 628 26	107 894 86	8 532 628 78
ORLEANS	432 333 87	1 15	432 332 72	00	00	00	1 15	13 618 53
OUACHITA	2 047 025 23	90 385 98	1 956 639 35	00	00	54 776 51	35 609 47	1 206 598 27
PLAQUEMINES	188 922 238 93	00	188 922 238 93	00	00	00	00	174 580 176 04
POINTE COUPEE	13 960 814 48	5 115 62	13 955 698 86	00	00	3 760 91	1 354 71	10 369 400 91
RAPIDES	2 081 001 08	268 712 08	1 812 292 00	15 084 25	2 228 32	154 899 92	97 500 59	1 754 491 69
RED RIVER	1 268 055 74	61 010 60	1 207 045 14	00	00	44 224 57	16 786 03	1 000 588 68
RICHLAND	10 147 658 50	2 036 66	10 145 621 84	00	00	1 334 53	702 13	9 979 035 83
SABINE	1 943 311 53	482 459 86	1 460 851 67	00	00	351 278 71	131 181 15	1 218 781 09
ST BERNARD	11 012 171 01	00	11 012 171 01	00	00	00	00	10 054 544 94
ST CHARLES	17 177 976 96	1 714 20	17 176 262 76	00	00	1 699 00	15 20	15 926 128 94
ST HELENA	2 204 866 51	98 891 47	2 105 975 04	00	00	62 946 23	35 945 24	1 998 804 62
ST JAMES	2 543 660 68	255 73	2 543 404 95	00	00	134 17	121 56	2 063 704 79
ST JOHN THE BAPTIST	2 897 182 50	2 117 85	2 895 064 65	00	00	2 065 43	72 42	2 653 036 75
ST LANDRY	8 657 094 09	8 734 81	8 648 359 28	00	00	7 801 37	933 44	7 516 134 02
ST MARTIN	24 643 967 72	455 85	24 643 511 87	00	00	122 02	233 83	22 542 477 14
ST MARY	39 661 309 47	294 70	39 661 014 77	00	00	294 70	00	25 900 146 51
ST TAMMANY	230 976 44	93 018 83	137 957 61	00	00	48 259 93	44 758 90	16 838 03
TANGIPAHOA	262 404 11	149 203 84	113 200 27	00	00	102 274 05	46 929 79	87 726 95
TENSAS	2 477 727 84	23 224 16	2 254 503 68	00	00	15 993 86	7 230 30	2 163 995 38
TERREBONNE	71 524 874 39	324 76	71 524 549 63	00	00	324 76	00	54 685 255 38
UNION	2 766 829 51	253 599 86	2 513 229 65	00	00	140 438 47	93 161 39	1 877 515 22
VERMILION	48 383 665 76	10 60	48 383 655 16	00	00	00	10 60	34 135 386 58
VERNON	544 858 96	411 386 22	133 472 74	00	00	226 957 99	184 428 23	114 795 89
WASHINGTON	253 624 28	195 016 14	58 608 14	00	00	114 090 93	80 925 21	00
WEBSTER	7 213 711 72	106 953 04	7 106 757 68	00	00	58 654 39	48 299 65	5 056 934 08
WEST BATON ROUGE	5 374 742 45	5 444 06	5 369 298 39	00	00	5 223 60	220 46	4 386 446 64
WEST CARROLL	556 45	556 45	00	00	00	206 67	349 78	00
WEST FELICIANA	80 982 82	28 777 84	52 204 98	00	00	25 890 31	2 887 53	44 649 87
WINN	1 520 040 91	518 204 31	1 001 836 60	00	00	149 000 72	101 203 59	926 876 20
STATE TOTALS	868 584 890 37	6 385 779 15	862 199 111 22	104 754 86	36 586 04	4 130 170 64	2 114 267 61	719 725 489 89

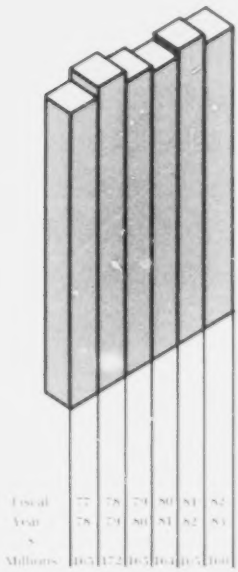
SEVERANCE TAX COLLECTIONS
BY PARISH

GAS OR LPG TAX	GAS TAX	SULPHUR TAX	SALT TAX	SALT BRINE TAX	GRAVEL TAX	SAND TAX	SHELL TAX	STONE TAX	LIGNITE TAX
64,118.17	4,183,971.31	00	00	00	00	00	00	00	00
3,323.55	187,179.83	00	00	00	450.37	8,103.23	00	00	00
00	84,198.96	00	00	3,139.14	00	00	00	00	00
9,206.25	1,887,584.69	00	00	26,136.89	00	00	00	00	00
00	264.67	00	00	00	49.86	00	00	00	00
20,418.29	363,185.29	00	00	00	15,320.72	1,721.34	00	00	00
1,068.55	1,715,608.11	00	00	00	101.25	00	00	00	00
9,019.20	1,366,339.33	00	00	00	633.80	140.75	00	00	00
647.01	1,942,678.64	00	00	00	37.62	00	00	00	00
24,706.50	1,462,550.22	00	00	1,306.24	00	277.48	00	00	00
00	276,895.54	00	00	00	00	00	00	00	00
70,786.42	8,059,073.43	00	00	1,088.86	00	00	00	00	00
00	87.00	00	00	00	5,268.90	1,548.71	00	00	00
37,544.53	2,075,776.32	00	00	00	904.30	00	00	00	00
00	44,174.92	00	00	00	00	00	00	00	00
343.05	2,037,836.77	00	00	00	2,868.70	00	00	00	00
816.40	2,598,236.03	00	00	00	13,660.46	13,700.23	00	00	00
00	00	00	00	00	00	00	00	00	00
00	218,944.51	00	00	00	16,860.48	10,833.70	00	00	00
1,320.85	592,286.53	00	00	00	311.00	00	00	00	00
1,875.80	60,625.85	00	00	00	00	00	00	00	00
00	00	00	00	00	1,011.06	00	00	00	00
207,486.74	13,909,300.12	00	175,601.70	00	00	00	8,603.73	00	00
4,120.80	706,394.52	00	00	2,133.31	00	227.68	00	00	00
988.75	779,392.06	00	00	00	00	00	00	00	00
16,503.30	2,830,551.97	113,819.79	00	1,427.93	00	25,474.66	1,263.13	00	00
42,511.06	3,273,875.73	00	00	00	391.89	3,650.80	00	00	00
10,269.85	1,506,618.47	00	00	00	00	6,651.12	00	00	00
68,369.67	7,062,330.31	00	00	00	00	00	00	00	00
00	96,845.63	00	00	00	10,346.07	1,657.90	00	00	00
18,588.70	1,792,179.76	00	00	00	1,093.52	00	00	00	00
00	163,694.56	00	00	00	5,615.70	5,821.74	00	00	00
4,181.40	2,980.95	00	00	00	00	00	00	00	00
00	169,111.42	00	00	00	00	00	00	00	00
128,483.78	4,172,400.42	00	00	00	2,437.59	00	00	00	00
00	384,853.39	00	00	00	00	00	3,860.00	00	00
4,163.35	721,264.16	00	00	00	7,669.72	16,943.85	00	00	00
159,736.89	13,698,624.07	113,682.93	00	1.58	00	33,016.52	00	00	00
21,864.37	3,564,433.58	00	00	00	00	00	00	00	00
00	16,768.71	00	00	00	28,417.07	12,611.53	00	00	00
00	204,924.78	00	00	00	1,213.05	316.63	00	00	00
22,569.80	144,016.21	00	00	00	00	00	00	00	00
00	241,382.28	00	00	00	109.04	00	00	579.26	00
00	952,017.19	00	00	00	00	7,608.88	00	00	00
16,726.25	1,233,036.64	00	00	00	00	00	370.93	00	00
00	00	00	00	00	7,410.50	33,140.25	00	00	00
604.95	467,967.33	00	00	00	00	11,127.88	00	00	00
00	157,814.17	00	00	00	00	1,652.62	29,543.11	00	00
42,858.58	1,089,366.68	00	00	00	00	00	00	00	00
47,139.77	2,046,643.48	00	3,700.00	00	00	1,950.48	00	00	00
240,447.86	13,369,423.10	00	81,763.96	00	00	00	69,233.34	00	00
00	15,923.16	00	00	00	19,178.61	19,178.60	36,233.21	00	00
00	00	00	00	00	18,898.37	6,574.95	00	00	00
44.85	90,363.45	00	00	00	00	00	00	00	00
284,751.15	16,348,552.53	204,984.42	00	1,006.15	00	00	00	00	00
5,496.97	629,329.92	00	00	00	887.54	00	00	00	00
174,322.12	14,072,458.43	00	00	00	41.74	1,446.29	00	00	00
00	00	00	00	00	12,641.30	6,035.55	00	00	00
00	21,862.06	00	00	00	32,259.77	4,486.31	00	00	00
73,876.09	1,917,677.50	00	00	00	28,754.57	29,515.44	00	00	00
00	982,851.75	00	00	00	00	00	00	00	00
00	00	00	00	00	00	00	00	00	00
00	00	00	00	00	5,583.25	1,971.86	00	00	00
00	68,742.51	00	00	00	00	00	00	12,217.83	00
1,841,301.62	138,363,571.89	1,093,487.14	263,065.66	41,299.26	310,684.49	348,307.05	199,107.07	12,797.15	00

PETROLEUM PRODUCT TAXES AND FEE

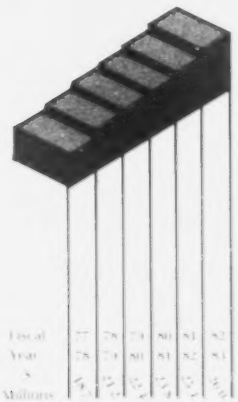
The State of Louisiana imposes an excise tax on petroleum products that are consumed to propel vehicles on the state's roads. The tax on gasoline and special fuels (highway diesel and L.P.G.) is levied at a rate of 8¢ per gallon.

GASOLINE TAX COLLECTIONS



Fiscal Year	Gasoline Tax
*1982-83	$159,922,639.24
1981-82	165,115,065.09
1980-81	163,920,983.07
1979-80	165,090,271.91
1978-79	172,010,749.35
1977-78	164,933,409.76

SPECIAL FUELS TAX COLLECTIONS



Fiscal Year	Special Fuels
*1982-83	$26,120,367.92
1981-82	25,405,460.31
1980-81	23,862,232.56
1979-80	22,402,735.69
1978-79	21,216,014.91
1977-78	18,700,518.94

Fiscal Year	Inspection Fee
*1982-83	$766,056.49
1981-82	796,075.98
1980-81	757,453.17
1979-80	788,130.15
1978-79	809,396.37
1977-78	762,418.44

Fiscal Year	Total
*1982-83	$186,809,063.65
1981-82	191,316,601.38
1980-81	188,540,668.80
1979-80	188,281,137.75
1978-79	194,027,160.63
1977-78	184,396,347.14

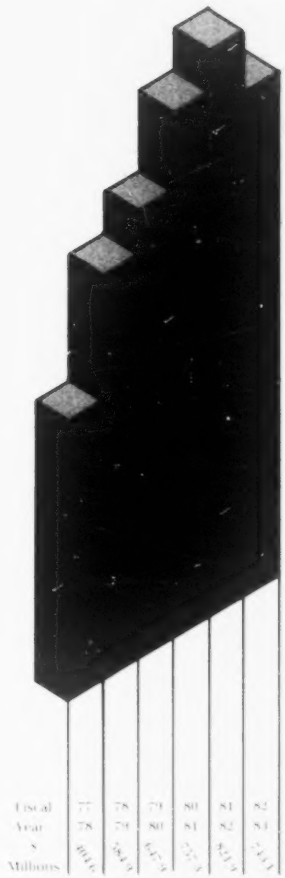
Note: Inspection Fees are not illustrated since they represent .4% of Petroleum Product taxes collected.

*Includes accrued revenues.

MOTOR FUEL CONSUMPTION

	1982-83
Gross Gallons Taxed:	
Gasoline	2,129,301,483
Highway Diesel	318,564,319
Highway LPG	7,398,430
Total	**2,455,264,232**
Gallons Refunded	**49,921,970**
Net Gallons Taxed:	
Gasoline	2,079,379,513
Highway Diesel	318,564,319
Highway LPG	7,398,430
Total	**2,405,342,262**

SALES TAX



SALES TAX COLLECTIONS

A sales tax of three percent is collected by the Department of Revenue and Taxation on: retail sales of tangible personal property; goods used or stored for use in Louisiana; leases and rentals of tangible personal property; and sales of certain services. Exempted from the state sales and use tax are prescription drugs, food purchased for consumption in the home, and other exemptions as provided by law.

Fiscal Year	Amount Collected
*1982-83	$743,068,525.34
1981-82	821,981,861.34
1980-81	757,385,725.07
1979-80	647,975,842.63
1978-79	584,911,150.53
1977-78	404,635,823.53

*Includes accrued revenues

SALES TAX COLLECTIONS
OF MOTOR VEHICLES

SALES TAX COLLECTIONS OF MOTOR VEHICLES

Louisiana's motor vehicle sales tax collection figures were furnished by the Department of Public Safety, the agency which administers this tax.

Fiscal Year	Amount Collected
1982-83	**$ 95,442,276.80**
1981-82	104,930,127.68
1980-81	99,051,814.69
1979-80	91,370,925.59
1978-79	91,709,423.14
1977-78	80,387,423.26

Acadia	$ 5,835,635.39
Allen	707,355.07
Ascension	4,459,635.20
Assumption	722,595.19
Avoyelles	1,463,307.60
Beauregard	2,144,653.13
Bienville	396,120.87
Bossier	6,529,680.07
Caddo	43,508,357.73
Calcasieu	21,800,526.02
Caldwell	370,195.58
Cameron	451,340.72
Catahoula	605,213.47
Claiborne	818,382.06
Concordia	1,021,665.40
DeSoto	1,554,949.02
East Baton Rouge	68,552,319.56
East Carroll	472,077.20
East Feliciana	390,639.22
Evangeline	1,283,075.54
Franklin	894,552.16
Grant	169,007.65
Iberia	7,554,281.02
Iberville	1,715,033.28
Jackson	1,140,192.12
Jefferson	58,018,943.15
Jefferson Davis	1,890,572.44
Lafayette	39,866,931.63
Lafourche	5,230,591.10
LaSalle	957,433.78
Lincoln	3,384,345.80
Livingston	1,987,632.02
Madison	486,793.25

SALES TAX COLLECTIONS
BY PARISH

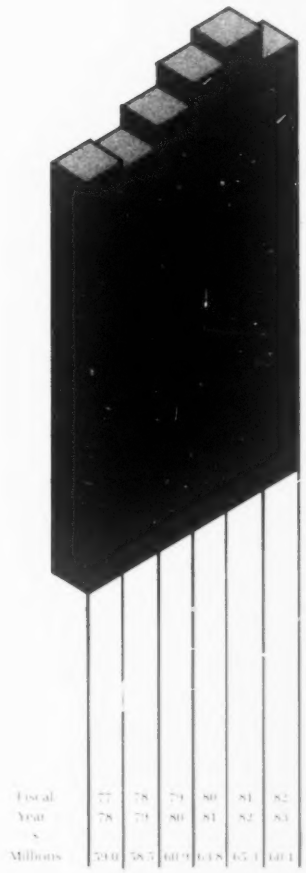
Morehouse	1,307,650.35
Natchitoches	2,348,307.54
Orleans	117,492,899.58
Ouachita	21,193,484.98
Plaquemines	3,877,155.27
Pointe Coupee	795,149.42
Rapides	12,520,903.80
Red River	355,857.10
Richland	956,029.87
Sabine	1,077,172.18
St. Bernard	2,964,539.02
St. Charles	5,428,685.32
St. Helena	99,320.69
St. James	880,364.76
St. John the Baptist	2,209,286.16
St. Landry	5,568,596.86
St. Martin	1,829,104.98
St. Mary	8,353,097.09
St. Tammany	7,723,492.91
Tangipahoa	5,714,895.15
Tensas	232,731.05
Terrebonne	13,387,878.85
Union	685,114.63
Vermilion	3,280,638.44
Vernon	1,855,482.83
Washington	1,687,187.09
Webster	2,726,429.90
West Baton Rouge	2,908,549.29
West Carroll	500,693.79
West Feliciana	2,685,768.41
Winn	811,406.01
Out of State	225,570,733.61
Total	**$745,412,340.37**

Grocery Stores	$ 24,485,976.54
Fruit Stores and Vegetable Markets	1,093,375.21
Meat and Seafood Markets	3,412,017.60
Restaurants and Cafes	27,979,013.24
Saloons-Bars-Nightclubs-Package Goods Stores (Alcoholic)	27,048,544.71
Dairy Products and Egg and Poultry Dealers	1,674,073.98
Bakeries	630,264.99
Chain Stores	6,503,821.41
Other Foods Not Indexed by Name	12,878,819.80
Men's and Boys' Clothing and Furnishing Stores	3,357,495.01
Women's Ready-To-Wear Stores	6,775,355.28
Millinery and Accessory Specialty Stores	5,679,713.55
Shoe Stores	10,116,894.26
Salvage Clothing	46,846.73
Children's Shop, Ready-To-Wear	521,798.09
Chain Store - Apparel Group	36,629.10
Apparel Not Otherwise Indexed by Name	6,791,241.14
Department Stores - Dry Goods	22,737,006.63
Country and Farm Stores	129,958.80
Variety Stores	21,180,920.13
Drug Stores	11,285,530.50
Jewelry-Leather Goods-Sporting Goods Stores	14,162,237.28
Feed and Seed Stores	1,372,356.76
Hardware Stores	12,852,470.39
Farm Implement Dealers	6,165,321.80
Chain Stores - General Merchandise Group	21,738,556.93
General Merchandise Not Otherwise Indexed by Name	11,512,845.03
Motor Vehicle Dealers - New and Used Cars	7,893,122.09
Automotive Parts, Accessories, Tires, and Battery Dealers	20,827,136.05
Service Stations - Gas, Oil, etc.	9,287,240.82
Garages, Repair Shops	9,481,435.10
Diesel Fuel or Fuel Oil	318,270.01
Marine Supplies	1,882,068.43
Motor Boats, Small Crafts, Boat Motors, and Accessories	1,179,767.94
Aircraft, etc.	515,185.16
Chain Stores - Automotive Group	10,979,073.63
Automotive Not Otherwise Indexed by Name	1,026,167.76
Furniture Stores	7,615,333.27
Electrical and Gas Household Appliance Stores & Radio Dealers	12,663,525.70
Liquefied Petroleum Gas (Butane) Dealers	8,965,171.78
Stores and Office Furniture and Equipment	9,756,891.80
Hotel, Restaurant, and Institutional Supplies	2,697,223.64
Awnings, Venetian Blinds, Upholstery, Plate Glass, and Jalousie Windows	3,033,737.59
Dental, Optical, and Doctors' Supplies	3,843,572.40
Safe, Locks (Gun and Locksmith)	419,979.16
Chain Stores - Furniture and Home Furnishings	9,347.97
Furniture and Home Furnishings Not Otherwise Indexed by Name	2,928,331.81
Building and Construction Contractors	2,140,406.48
Lumber, Building Material, Paint, and Wallpaper Stores	38,251,192.60

SALES TAX COLLECTIONS
BY COMMODITY

Electrical, Elevators, Plumbing, and Heating Materials	25,801,397.07
Oil Well Equipment	30,036,018.24
Electrical, Plumbing, Heating, and Air-conditioning Contractors	2,107,800.01
Painting, Paperhanging, and Decorating Contractors	136,478.54
Roofing and Sheet Metal Contractors	474,119.79
Heavy Equipment, Trucks, Bulldozers, Dragline, etc.	21,407,307.77
Chain Stores - Lumber, Building, etc.	-0-
Lumber, Building, and Contractors Not Otherwise Indexed by Name	4,833,716.39
Hotels, Rooming Houses, Tourist Courts	9,828,838.04
Leasing or Renting Tangible Personal Property	25,474,069.79
Bowling Alleys, Billiard Halls	146,102.10
Laundries, Cleaning & Pressing, Tailoring, Dyeing & Alteration	3,229,707.67
Newspapers, Job Printing	7,424,952.90
Cotton Gins and Cotton Compresses	9,381.02
Warehouss and Storage Plants	618,912.08
Shoe Repair Shops and Shoeshine Parlors	179,296.89
Machine Shops and Foundries, Welding	7,155,122.75
Miscellaneous Service Groups Not Otherwise Indexed by Name	6,092,044.06
Beverage Bottlers	4,933,633.49
Sugar Refineries	106,480.25
Crude Petroleum, Natural Gas, and Natural Gas Production	2,049,048.47
Petroleum Refineries	7,253,329.46
Sawmills, Planing Mills, Sash and Door Manufacturers	321,144.02
Sand and Gravel Quarries, Pits, and Dredges	2,965,290.08
Rice Mills	12,513.54
Cottonseed Oil Mills and Fertilizer Plants	26,889.30
Ice Manufacturers	235,496.56
Manufacturers Not Otherwise Indexed by Name	66,298,713.35
Railroads	1,228.74
Street and Suburban Railways and Bus Lines	2,696.83
Pullman and Tank Car Companies	-0-
Trucking, Motor Freight Lines, and Interurban Bus Lines	16,288.09
Fire Protection Equipment	248,321.09
Pipelines	41,245.63
Gas, Light, and Power, and Waterworks Companies	1,043,767.92
Telephone and Telegraph Companies	122,327.88
Utilities Not Otherwise Indexed by Name	2,111,921.05
Book Stores and Stationery Shops	4,063,265.58
Itinerant Vendors	119,636.87
Piano and Musical Instruments and Record Shops	3,525,948.22
Iron, Sheet Metal - Junk Yards	610,329.87
Photo Studios, Photographers, Photostats, Blueprints, etc.	2,894,487.21
Cigar Stores and Newsstands	5,625,810.82
Florists and Nurseries	2,619,663.43
Funeral Parlors - Undertakers	1,192,380.03
Bait Stand, Fishing Baits, and Supplies	1,598,689.25
Miscellaneous Not Otherwise Indexed by Name	69,085,448.09
Common Carriers	3,447,814.06
No Code Assigned	-0-
TOTAL TAX COLLECTED	**$ 745,442,340.37**

TOBACCO PRODUCT TAXES



TOBACCO PRODUCT TAXES COLLECTIONS

Louisiana imposes an excise tax on the first dealer who handles a tobacco product in the state. The tax on cigars is computed as follows: cigars invoiced up to $120 per thousand at 8% of the net invoice price; cigars invoiced over $120 per thousand at 20% of the net invoice price. The tax rate on cigarettes is 11¢ per pack of 20 cigarettes. The tax rate on smoking tobacco is computed at 33⅓% of the invoice price to the wholesaler.

Fiscal Year	Amount Collected
*1982-83	**$60,987,272.63**
1981-82	65,356,277.42
1980-81	63,807,459.05
1979-80	60,984,284.36
1978-79	58,556,580.76
1977-78	59,010,597.13

*Includes accrued revenues

SUMMARY

In Millions of Dollars	1982-83	1981-82	1980-81
Liquor & Wine Tax	**$ 21.35**	$ 21.31	$ 20.90
Beer Tax	**34.60**	35.64	33.52
Corporation Franchise Tax	**109.52**	97.95	71.18
Corporation Income Tax	**321.37**	291.95	266.61
Individual (Personal) Income Tax	**229.26**	220.13	185.67
General Severance Tax	**849.60**	980.37	813.00
Gasoline Tax	**160.68**	165.12	163.92
Special Fuels Tax	**26.12**	25.41	23.86
Sales Tax	**743.07**	821.98	757.38
Soft Drink Tax & Permit Fee	**10.00**	9.72	6.82
Tobacco Tax & Permit Fee	**60.99**	65.36	63.81

TEN-YEAR COLLECTION RECORD

FOR SELECTED TAXES

1979-80	1978-79	1977-78	1976-77	1975-76	1974-75	1973-74
$ 20.81	$ 20.25	$ 19.57	$ 18.55	$ 17.60	$ 16.34	$ 15.71
30.14	29.90	27.96	26.76	26.23	25.65	25.21
65.29	54.22	51.34	46.67	41.68	37.57	34.05
249.24	214.08	186.96	95.25	87.74	78.67	67.60
247.44	240.71	192.28	133.61	117.64	108.87	99.96
522.78	466.32	474.11	492.86	515.65	545.92	387.70
165.09	172.01	164.93	156.91	150.43	139.53	135.67
22.40	21.22	18.70	16.23	14.50	13.19	12.94
647.97	584.91	485.02	415.83	367.94	321.86	296.60
8.69	7.87	7.20	6.00	5.66	4.91	4.45
60.98	58.56	59.01	56.95	55.95	53.32	51.91

Note: Collection increases or decreases may be the result of a change in a tax rate or tax law.

SUMMARY OF REVENUE SOURCES ACCRUED

In prior periods, revenues have been recognized as net current assets when they became "measurable and available." This was interpreted to mean when the tax returns and remittances were received. For fiscal year 1983, the interpretation of "measurable and available" has been expanded by the Division of Administration to include the accrual of certain revenue sources. These sources were determined after considering their stability and materiality. The end result was the accrual of these sources to the fiscal year in which the revenue was actually generated. The amount of accrual was determined by using the actual collections for these taxes from July 6, 1983, through August 12, 1983. The taxes which were accrued were Alcoholic Beverage Tax, State Beer Tax, Gasoline Tax, Sales Tax, General Severance Tax, Special Fuels Tax, and Tobacco Tax. The following table details which taxes were accrued, their net cash collections, amounts accrued, and the total **net** collections for fiscal year 1982-83 which appear in the Comparative Collections Statement of this report.

Revenue Source	Net Cash Collections	Less Adjustment for Accrued Taxes 7/6/82 - 8/12/82	Revenues Accrued to FY 1983	Total Net Collections FY 1983
Alcoholic Beverage	20,607,033.45	1,695,141.04	2,433,638.52	21,345,530.93
Beer, State	34,740,210.90	3,618,824.31	3,482,846.67	34,604,233.26
Gasoline & Inspection Fees	160,532,846.80	12,949,683.52	13,105,532.45	160,688,695.73
Sales	745,412,340.37	71,783,511.41	69,439,696.38	743,068,525.34
Severance, General	868,443,549.47	136,580,358.62	117,733,135.36	849,596,326.21
Special Fuels	26,016,951.87	2,547,376.27	2,650,792.32	26,120,367.92
Tobacco	61,606,648.19	5,576,240.09	4,955,739.53	60,986,147.63

In order to improve this report, your comments will be appreciated.

Which items of this report were most beneficial to you? _____

_____

_____

Which items of this report were least beneficial to you? _____

_____

_____

What additional information would you like included in this report? _____

_____

_____

Additional comments _____

_____

Name _____ Title _____

Type of business _____ Address _____

City State _____ Zip Code _____

For additional copies of this report, write to: Public Relations Section, Louisiana Department of Revenue and Taxation, Post Office Box 201, Baton Rouge, Louisiana 70821.

From _____

_____

_____

Department of Revenue and Taxation
Public Relations Section
Post Office Box 201
Baton Rouge, LA 70821